

## Exhibit - Sigma

*[Loan Association verses Topeka, 20 Wall. 655 (1874)].*

*[U.S. verses Butler, 297 U.S. 1 (1936)].*

Black's Law Dictionary definition of "public purpose", "public use" and "tax".

*[Loan Association verses Topeka, 20 Wall. 655 (1874)].*

*"The power to tax is, therefore, the strongest, the most pervading of all powers of government, reaching directly or indirectly to all classes of the people. It was said by Chief Justice Marshall, in the case of McCulloch verses Md., 4 Wheat. 431, that the power to tax is the power to destroy. A striking instance of the truth of the proposition is seen in the fact that the existing tax of ten per cent, imposed by the United States on the circulation of all other banks than the National Banks, drove out of existence every \*state bank of circulation within a year or two after its passage. This power can be readily employed against one class of individuals and in favor of another, so as to ruin the one class and give unlimited wealth and prosperity to the other, if there is no implied limitation of the uses for which the power may be exercised.*

*"To lay, with one hand, the power of the government on the property of the citizen, and with the other to bestow it upon favored individuals to aid PRIVATE ENTERPRISES and build up PRIVATE FORTUNES, is none the less a ROBBERY because it is done under the forms of law and is called taxation. This is not legislation. It is a decree under legislative forms.*

*"Nor is it taxation. 'A tax,' says Webster's Dictionary, 'is a rate or sum of money assessed on the person or property of a citizen by government for*

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*the use of the nation or State.' 'Taxes are burdens or charges imposed by the Legislature upon persons or property to raise money for public purposes.'* Cooley, *Const. Lim.*, 479.

*Coulter, J., in Northern Liberties verses St. John's Church, 13 Pa. St. 104 says, very forcibly, 'I think the common mind has everywhere taken in the understanding that taxes are a public imposition, levied by authority of the government for the purposes of carrying on the government in all its machinery and operations—that they are imposed for a public purpose.'* See, also *Pray* verses *Northern Liberties*, 31 Pa.St. 69; *Matter of Mayor of N.Y.*, 11 Johns., 77; *Camden* verses *Allen*, 2 Dutch., 398; *Sharpless* verses *Mayor, supra*; *Hanson* verses *Vernon*, 27 Ia., 47; *Whiting v. Fond du Lac, supra.*"

[U.S. verses *Butler*, 297 U.S. 1 (1936)].

*"A tax, in the general understanding of the term and as used in the constitution, signifies an exaction for the support of the government. The word has never thought to connote the EXPROPRIATION OF MONEY from one group for the benefit of another."*

Black's Law Dictionary defines "public purpose" as follows:

*"Public purpose. In the law of taxation, eminent domain, etc., this is a term of classification to distinguish the objects for which, according to settled usage, the government is to provide, from those which, by the like usage, are left to private interest, inclination, or liberality. The constitutional requirement that the purpose of any tax, police regulation, or particular exertion of the power of eminent domain shall be the convenience, safety, or welfare of the entire community and not the welfare of a specific*

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*individual or class of persons [such as, for instance, federal benefit recipients as individuals]. “Public purpose” that will justify expenditure of public money generally means such an activity as will serve as benefit to community as a body and which at same time is directly related function of government. Pack verses Southwestern Bell Tel. & Tel. Co., 215 Tenn. 503, 387 S.W.2d. 789, 794.*

*“The term is synonymous with governmental purpose. As employed to denote the objects for which taxes may be levied, it has no relation to the urgency of the public need or to the extent of the public benefit which is to follow; the essential requisite being that a public service or use shall affect the inhabitants as a community, and not merely as individuals. A public purpose or public business has for its objective the promotion of the public health, safety, morals, general welfare, security, prosperity, and contentment of all the inhabitants or residents within a given political division, as, for example, a state, the sovereign powers of which are exercised to promote such public purpose or public business.”*

*[Black’s Law Dictionary, Sixth Edition, page 1231, Emphasis added].*

A related word defined in Black’s Law Dictionary is “public use”:

**“Public use.** Eminent domain. The constitutional and statutory basis for taking property by eminent domain. For condemnation purposes, "public use" is one, which confers some benefit or advantage to the public; it is not confined to actual use by public. It is measured in terms of right of public to use proposed facilities for which condemnation is sought and, as long as public has right of use, whether exercised by one or many members of public, a "public advantage" or "public benefit" accrues sufficient to constitute a public use. Montana Power Co. verses Bokma, Mont., 457 P.2d. 769, 772,

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*"Public use, in constitutional provisions restricting the exercise of the right to take property in virtue of eminent domain, means a use concerning the whole community distinguished from particular individuals. But each and every member of society need not be equally interested in such use, or be personally and directly affected by it; if the object is to satisfy a great public want or exigency, that is sufficient. Ringe Co. verses Los Angeles County, 262 U.S. 700, 43 S.Ct. 689, 692, 67 L.Ed. 1186. The term may be said to mean public usefulness, utility, or advantage, or what is productive of general benefit. It may be limited to the inhabitants of a small or restricted locality, but must be in common, and not for a particular individual. The use must be a needful one for the public, which cannot be surrendered without obvious general loss and inconvenience. A "public use" for which land may be taken defies absolute definition for it changes with varying conditions of society, new appliances in the sciences, changing conceptions of scope and functions of government, and other differing circumstances brought about by an increase in population and new modes of communication and transportation. Katz verses Brandon, 156 Conn. 521, 245 A.2d. 579, 586. See also Condemnation; Eminent domain.*

*[Black's Law Dictionary, Sixth Edition, page 1232].*

Black's Law Dictionary also defines the word "tax" as follows:

*"Tax: A charge by the government on the income of an individual, corporation, or trust, as well as the value of an estate or gift. The objective in assessing the tax is to generate revenue to be used for the needs of the public.*

*"A pecuniary [relating to money] burden laid upon individuals or property*

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*to support the government, and is a payment exacted by legislative authority. In re Mytinger, D.C.Tex. 31 F.Supp. 977,978,979. Essential characteristics of a tax are that it is NOT A VOLUNTARY PAYMENT OR DONATION, BUT AN ENFORCED CONTRIBUTION, EXACTED PURSUANT TO LEGISLATIVE AUTHORITY. Michigan Employment Sec. Commission verses Patt, 4 Mich. App. 228, 144 N.W. 2d. 663, 665. ... ”*  
*[Black's Law Dictionary, Sixth Edition, page 1457].*